

ACCOUNTANCY EXAMINING BOARD[193A]

Adopted and Filed

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby rescinds Chapter 13, “Rules of Professional Conduct,” and adopts a new Chapter 13, “Rules of Professional Ethics and Conduct,” Iowa Administrative Code.

The new chapter is intended to make the rules of professional ethics and conduct clearer and more understandable for accounting professionals working in Iowa.

During the process of drafting these rules, the Board solicited participation from several constituent groups. A task force that included members of the Board as well as members from the Iowa Society of Certified Public Accountants and the Accountants Association of Iowa, consultants and business valuation professionals, employees of the IRS and the Iowa Department of Revenue and several CPAs involved in private industry reviewed several drafts of these rules prior to submission of the Notice of Intended Action. No comments were received.

Notice of Intended Action was published in the June 16, 2010, Iowa Administrative Bulletin as **ARC 8836B**. No comments were received.

One change has been made from the Notice of Intended Action. The title of the securities Act in subrule 13.9(3) has been corrected to read “the Iowa uniform securities Act.”

These rules are intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

These rules will become effective on January 1, 2011.

EDITOR’S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these rules [Ch 13] is being omitted. With the exception of the change noted above, these rules are identical to those published under Notice as **ARC 8836B**, IAB 6/16/10.

[Filed 7/23/10, effective 1/1/11]

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[For replacement pages for IAC, see IAC Supplement 8/11/10.]